

REVENUE AND EXPENDITURE (ENGLAND, SCOTLAND,
AND IRELAND).

RETURN to an Order of the Honourable The House of Commons,
dated 30 March 1908 :—for,

RETURN "showing, for the year ended the 31st day of March 1908: (1) the Amount contributed by *England, Scotland, and Ireland*, respectively, to the REVENUE collected by Imperial Officers; (2) the EXPENDITURE on English, Scottish, and Irish Services met out of such REVENUE; and (3) the Balances of REVENUE contributed by *England, Scotland, and Ireland*, respectively, which are available for Imperial EXPENDITURE (in continuation of Parliamentary Paper No. 245 of Session 1907)."

Treasury Chambers, }
7 July 1908. }

C. HOBHOUSE.

(*Mr. John O'Connor.*)

Ordered, by The House of Commons, to be Printed,
7 July 1908.

L O N D O N :
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PART I.—REVENUE.

1907-8.

REVENUE (Net Receipts).

As Collected.

As Contributed.

	In England.	In Scotland.	In Ireland.	From other Sources.	Total.	By England.	By Scotland.	By Ireland.	From other Sources.	Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Cadastre	34,390,000	3,443,000	2,679,000	—	39,492,000	36,095,000	3,487,000	3,012,000	—	39,594,000
Excise	22,653,000	8,688,000	5,279,000	—	36,620,000	27,805,000	6,390,000	3,225,000	—	37,420,000
Estates, &c. Duties	16,371,000	1,817,000	660,000	—	18,848,000	16,338,000	1,323,000	685,000	254,000	18,100,000
Stamps	7,040,000	375,000	256,000	—	7,671,000	6,359,000	617,000	250,000	35,000	7,261,000
Land Tax	658,000	32,000	—	—	710,000	3,491,000	119,000	—	—	3,610,000
House Duty	1,313,000	127,000	—	—	1,440,000	27,245,000	3,110,000	1,065,000	264,000	31,684,000
Income Tax	25,000,000	2,828,000	994,000	—	28,822,000	—	—	—	—	28,822,000
TOTAL REVENUE FROM TAXES	103,030,000	15,200,000	10,260,000	—	128,490,000	104,364,000	10,896,000	8,352,000	483,000	123,895,000
Postal Services	16,372,000	1,016,000	995,000	—	18,383,000	15,272,000	1,664,000	395,000	—	17,331,000
Telegraph Service	2,532,000	508,000	178,000	—	3,218,000	2,682,000	300,000	175,000	—	3,057,000
Telephone Service	1,338,000	109,000	31,000	—	1,478,000	1,186,000	109,000	21,000	—	1,316,000
Grants to Local Authorities	25,000	30,000	30,000	—	85,000	450,000	36,000	29,000	—	515,000
Receipts from Royal Canal, Harbours and Boundary Lines	—	1,299	—	1,347,000	1,348,299	—	1,300	—	1,035,000	1,135,000
Miscellaneous	420,000	84,500	114,000	1,314,000	2,338,500	290,000	84,500	114,000	1,184,500	2,069,000
TOTAL NON-TAX REVENUE	20,394,000	2,347,499	1,238,000	2,571,000	26,550,500	30,299,500	2,267,000	1,228,000	2,275,000	34,169,500
AGGREGATE RECEIPTS	123,424,500	17,547,500	11,498,000	2,572,000	154,042,000	134,663,500	13,163,000	9,580,000	3,350,000	158,063,500

Per Cent.

AMOUNT AND PROPORTION OF REVENUE CONTRIBUTED BY EACH KINGDOM AND FROM OTHER SOURCES IN THE YEAR 1907-8.

	REVENUE (Net Receipts)				REVENUE (Net Receipts)				As Adjusted to give True Contribution.	TOTAL.	By population proportions.
	As Collected.				As Adjusted to give True Contribution.						
	In England.	In Scotland.	In Ireland.	TOTAL.	In England.	In Scotland.	In Ireland.	From other Sources.			
Cocoa	£ 278,000	7,000	2,000	£ 287,000	£ 228,000	31,000	28,000	—	£ 287,000	By population proportions.	
Cloves and Coffee	215,000	15,000	1,000	231,000	206,000	24,000	11,000	—	231,000	By proportions ascertained for 1890-91, from Railway &c. Returns. See Parliamentary Paper, 1891, 1894, page 11.	
Dread. Bricks	434,000	30,000	12,000	476,000	392,000	49,000	45,000	—	436,000	By population proportions.	
Foreign and Colonial Spirits	4,324,000	417,000	260,000	4,991,000	3,892,000	138,000	316,000	—	4,336,000	By proportions ascertained for 1907-8.	
Sugar	1,271,000	1,056,000	366,000	2,693,000	2,330,000	750,000	429,000	—	3,509,000	By proportions ascertained by Registrar as to quantities introduced between Great Britain and Ireland in 1902-4. The contributions thus ascertained for Great Britain are divided on population proportions as between England and Scotland.	
Tea	1,206,000	184,000	308,000	1,698,000	1,401,000	620,000	347,000	—	2,368,000		
Tobacco	10,074,000	1,262,000	1,563,000	13,399,000	10,690,000	1,651,000	2,518,000	—	14,759,000	By proportions ascertained for 1902-4, upon supplies made of manufacturers and dealers.	
Wine	1,805,000	70,000	73,000	1,948,000	960,000	131,000	87,000	—	1,178,000	By proportions ascertained by Registrar as to wine introduced between Great Britain and Ireland in 1902-4. By population proportions as between England and Scotland.	
Other Articles	34,000	2,000	4,000	40,000	81,000	5,000	4,000	—	90,000	By population proportions.	
TOTAL NET RECEIPTS - £	26,100,000	3,453,000	2,472,000	32,025,000	26,026,000	3,477,000	3,013,000	—	32,516,000		
Per Cent.	80 1/2	9 3/4	8 1/2	100 0/0	80 0/1	10 1/4	9 3/8	—	100 0/0		

INLAND REVENUE.

AMOUNT and PROPORTION of REVENUE Contributed

H E A D.		REVENUE (Net Receipt)			
		As Collected.			
		In England.	In Scotland.	In Ireland.	TOTAL.
EXCISE :		£.	£.	£.	£.
Spirits		6,644,000	7,000,000	4,080,000	17,724,000
Beer		11,358,000	634,000	1,308,000	13,117,000
Ottoside and Saccharin		127,000	7,000	—	134,000
Licences		3,894,000	391,000	218,000	4,413,000
Railway Duty		222,000	20,000	—	242,000
Other items		3,000	—	7,000	10,000
TOTAL EXCISE £.		22,058,000	8,068,000	5,373,000	35,538,000
ESTATE, &c. DUTIES :					
Estate Duty (1894)		12,383,000	1,445,000	534,000	14,362,000
Probate Duty		43,000	3,000	3,000	49,000
Estate Duty (Temporary)		5,000	1,000	1,000	7,000
Legacy Duty		5,463,000	339,000	90,000	5,902,000
Succession Duty		600,000	70,000	10,000	720,000
Corporation Duty		50,000	1,000	—	51,000
TOTAL ESTATE, &c. DUTIES . . . £.		16,571,000	1,847,000	660,000	19,108,000
*STAMPS		7,093,000	170,000	290,000	7,953,000
LAND TAX		670,000	32,000	—	710,000
HOUSE DUTY		1,818,000	127,000	—	1,945,000
INCOME TAX (Approximate Distribution of Receipt) :					
Schedule A.—Land and House		6,775,000	188,000	284,000	7,947,000
Schedule B.—Occupation of Land		119,000	22,000	22,000	163,000
Schedule C.—Government Stocks, &c.		2,373,000	—	84,000	2,457,000
Schedule D.—Public Companies, Foreign Dividends, Coupons, &c.		10,672,000	1,141,000	200,000	12,013,000
£.		19,844,000	1,141,000	200,000	21,185,000
Schedule E.—Trades and Professions		6,351,000	750,000	204,000	7,305,000
Schedule F.—Public Offices, &c., Official Salaries		600,000	11,000	45,000	656,000
Schedule G.—Non-Official Salaries		1,291,000	160,000	18,000	1,473,000
£.		1,891,000	161,000	73,000	2,125,000
TOTAL INCOME TAX £.		20,006,000	2,882,000	991,000	31,889,000
AGGREGATE INLAND REVENUE . . £.		16,186,000	13,827,000	7,561,000	37,574,000
Per Cent.		78.02	23.91	7.77	100.00

* Exclusive of Fox and Patent Stamps.

INLAND REVENUE.

by each Kingdom in the Year 1907-8.

REVENUE (Not Receipts)					REMARKS.
As Adjusted to give True Contribution.					
By England.	By Scotland.	By Ireland.	From other Sources.	TOTAL.	
£.	£.	£.	£.	£.	
11,974,000	3,743,000	1,000,000	—	17,706,000	Based on consumption of spirits as beverages in each kingdom, as ascertained from the permit returns of removals of duty-paid spirits.
11,875,000	384,000	1,000,000	—	13,117,000	Adjusted on basis of statistics of transit of beer in these kingdoms in the year 1906-7.
127,000	7,000	—	—	134,000	
3,804,000	394,000	285,000	—	4,513,000	Revenue as collected.
325,000	23,000	—	—	348,000	
8,000	—	7,000	—	15,000	
27,806,000	4,700,000	3,385,000	—	35,791,000	- - - TOTAL EXCISE.
12,117,000	1,420,000	534,000	250,000	14,300,000	Revenue as collected, but with allowance made for duty on property of persons dying domiciled outside the United Kingdom.
43,000	8,000	3,000	—	49,000	
4,145,000	401,000	183,000	—	4,699,000	Revenue as collected.
16,335,000	1,832,000	620,000	250,000	18,187,000	- - - TOTAL ESTATE, &c. DUTIES
6,553,000	617,000	320,000	30,000	7,520,000	- - - STAMPS. A slight provision has been made to meet the case of transactions effected in London, but relating to Scotland and Ireland; 2½ per cent. of notary's of total produce being deducted from England, and 1½ per cent. added in Scotland, and 7 per cent. added to Ireland. A further adjustment is made on account of Machine Stamp Duty, &c. paid in England, but really sustained by Scotland and Ireland. A provision has also been made in respect of taxation levied on property situated in the United Kingdom, the proceeds of which are distributed abroad.
5,021,000	152,000	—	—	5,173,000	Revenue as collected.
6,391,000	410,000	403,000	—	7,204,000	- - - ditto.
12,364,000	1,273,000	363,000	208,000	14,278,000	Adjusted on basis of information derived from the statistics of excise duty for the five years ended 1906-7. An allowance has also been made for duty on property of persons domiciled abroad.
6,317,000	179,000	214,000	86,000	7,396,000	Ditto to extent of one-fifth of total produce.
1,771,000	103,000	92,000	126,000	2,182,000	Revenue as collected, but with an allowance for duty on salaries of Imperial Officers.
27,246,000	5,110,000	1,106,000	386,000	34,898,000	- - - TOTAL INCOME TAX.
22,236,000	10,418,000	1,386,000	682,000	34,772,000	- - - AGGREGATE INLAND REVENUE.
82 10	20 72	5 49	80	100 00	- - - Per Cent.

MISCELLANEOUS REVENUE, 1907-8.

	Derived from England.	Derived from Scotland.	Derived from Ireland.	Derived from other Sources.	TOTAL.
	£.	£.	£.	£.	£
SMALL BRANCHES OF THE HEREDITARY REVENUE.	12,000	—	600	4,000	17,600
BANK OF ENGLAND - - - - -	166,000	—	—	—	166,000
CONTRIBUTION FROM INDIAN REVENUE - -	—	—	—	16,000	16,000
BANKRUPTCY ACT, 1883 - - - - -	20,500	—	—	—	20,500
COMPANIES (WINDING-UP) ACT, 1890 - -	6,000	—	—	—	6,000
EXPENSE OF ADMINISTRATION OF LOCAL LOANS	6,500	—	30,000	1,500	40,000
MINT - - - - -	—	—	—	781,000	781,000
RECEIPTS BY CIVIL DEPARTMENTS:					
Board of Trade - - - - -	—	—	—	12,000	12,000
Charity Commission - - - - -	1,500	—	—	—	1,500
Civil Service Commission - - - - -	—	—	—	500	500
Colonial Office - - - - -	—	—	—	74,000	74,000
County Courts - - - - -	12,500	—	—	—	12,500
Fabry Board, Scotland - - - - -	—	9,000	—	—	9,000
Friendly Societies Registry - - - - -	1,500	—	—	—	1,500
Police Courts, Chalmers and Sherrens - -	500	—	—	—	500
Prisons, England - - - - -	1,000	—	—	—	1,000
Receiver of the Hereditary Revenue - -	1,500	—	—	—	1,500
Treasury, &c. - - - - -	2,500	500	—	16,000	20,000
Office of Works, England - - - - -	3,000	—	—	—	3,000
Carried forward	£ 261,500	9,500	10,500	194,000	1,100,000

MISCELLANEOUS REVENUE, 1907-8—continued.

	Derived from England.	Derived from Scotland.	Derived from Ireland.	Derived from other Sources.	TOTAL.
	£.	£.	£.	£.	£.
Brought forward - - -	264,500	9,800	20,500	828,000	1,184,500
Savings and Over-issues - - -	3,000	—	—	500	3,500
Life of Man - - - - -	—	—	—	10,000	10,000
Casual Receipts, &c. - - - -	500	—	—	33,500	34,000
	267,500	9,800	20,500	877,000	1,184,500
<i>Add—</i>					
* Fee and Patent Stamps, as detailed below - -	523,000	75,000	81,500	307,500	1,021,000
TOTAL MISCELLANEOUS REVENUE - £.	820,500	84,800	112,000	1,184,500	2,201,500
<i>Per Cent., Total - - - - -</i>	27.25	3.82	5.26	52.72	100.00
<i>Per Cent., England, Scotland, and Ireland -</i>	50.35	5.82	11.47	—	100.00
* FEE AND PATENT STAMPS:					
Bankruptcy Court, Ireland - - - -	—	—	3,000	—	3,000
Civil Service Commission - - - -	—	—	—	18,500	18,500
Compensation Registration - - - -	71,000	5,500	2,000	—	78,500
County Courts, Ireland - - - - -	—	—	20,000	—	20,000
District Audit - - - - -	54,500	—	—	—	54,500
Edinburgh Gazette - - - - -	—	3,000	—	—	3,000
Judgments Registry Fund - - - - -	—	—	3,000	—	3,000
Judgments - - - - -	383,500	—	15,000	—	408,500
Land Commission, Ireland - - - -	—	—	3,500	—	3,500
Land Registry - - - - -	51,500	—	—	—	51,500
Law Courts, Scotland - - - - -	—	15,500	—	—	15,500
London Gazette - - - - -	6,000	—	—	—	6,000
Luxury Tax Fund - - - - -	—	—	500	—	500
Newspaper Registration - - - - -	500	—	—	—	500
Public Record - - - - -	500	—	1,000	—	1,500
Railway Commission - - - - -	500	—	—	—	500
Register House, Scotland - - - -	—	11,000	—	—	11,000
Registration of Deeds - - - - -	—	—	14,000	—	14,000
Registration of Title - - - - -	—	—	4,500	—	4,500
Registration of Money Lenders - - -	—	—	—	2,000	2,000
Patents, Designs, and Trade Marks - - -	—	—	—	287,000	287,000
TOTAL FEE AND PATENT STAMPS - £.	523,000	75,000	81,500	307,500	1,021,000

* Actual receipts in the year.

Part II—EXPENDITURE.

1907-8.

(EXCHEQUER ISSUES.)

	On English Services.	On Scottish Services.	On Irish Services.	On General Services.	TOTAL.
	£.	£.	£.	£.	£.
National Debt Charges - - -	—	—	—	29,500,000	29,500,000
Naval and Military Charges :					
(a) Army - - - - -	—	—	—	27,530,000	27,530,000
(b) Navy - - - - -	—	—	—	31,141,000	31,141,000
Civil Government Charges :					
(a) On Consolidated Fund :					
(1) Civil List and Miscellaneous Charges.	338,000	158,000	169,500	1,096,000	1,756,500
(2) Payments to Local Taxation Accounts, &c.	8,509,500	1,133,500	1,462,500	—	11,155,500
(b) Voted - - - - -	18,657,000	2,813,000	4,580,000	4,030,000	30,180,000
TOTAL CIVIL GOVERNMENT CHARGES - - } £.	27,554,500	4,009,000	6,812,000	5,126,000	43,092,000
Collection of Taxes - - -	2,551,000	429,000	242,000	—	3,222,000
Post Office Services - - -	13,920,000	1,772,000	1,356,000	579,000	17,527,000
TOTAL EXPENDITURE - £.	44,025,500	6,300,500	7,810,000	93,676,000	151,812,000
	£. 58,136,000				
Per Cent., England, Scotland, and Ireland - - - - -	75·75	10·84	15·43	—	100·00
Per Cent., Total - - - - -	29·00	4·15	5·14	61·71	100·00

DETAILS OF NAVAL AND MILITARY CHARGES, 1907-8.

	English.	Scottish.	Irish.	General.	TOTAL.
	£.	£.	£.	£.	£.
ARMY SERVICES - - - - -	—	—	—	27,115,000	27,820,000
Ordnance Factories - - - - -	—	—	—	500	
Indian Army Pension Deficiency Fund Amenity	—	—	—	215,000	
Navy Services - - - - -	—	—	—	31,151,000	32,111,000
TOTAL NAVAL AND MILITARY CHARGES - - - - - } £.	—	—	—	58,471,000	58,471,000

DETAILS OF CIVIL GOVERNMENT CHARGES, 1907-8.

(a) ON CONSOLIDATED FUND.

(1) Civil List and Miscellaneous Charges.

	English.	Scottish.	Irish.	General.	TOTAL.
	£.	£.	£.	£.	£.
CIVIL LIST - - - - -	—	—	—	470,000	470,000
ANNUITIES AND PENSIONS:					
Annuities to the Royal Family - - -	—	—	—	100,000	100,000
Pensions for Naval and Military Services - - -	—	—	—	19,000	19,000
Pensions for Political and Civil Services - - -	—	—	—	19,000	19,000
Pensions for Judicial Services - - -	53,500	22,000	15,500	—	90,000
Compensations, Courts of Justice - - -	6,500	—	1,500	—	8,000
Retired Allowances to Members of the Household of Her late Majesty, Queen Victoria - - -	—	—	—	16,500	16,500
Miscellaneous Pensions - - - - -	—	—	—	500	500
Civil List Pensions - - - - -	—	—	—	25,000	25,000
TOTAL ANNUITIES AND PENSIONS - - - } £.	59,500	22,000	16,500	166,000	264,000
SALARIES AND ALLOWANCES:					
Speaker, House of Commons - - -	—	—	—	5,000	5,000
Exchequer and Audit Department - - -	—	—	—	5,500	5,500
Clergy and Schools - - - - -	—	15,000	—	1,000	16,000
Inspectors of Anatomy - - - - -	500	500	500	—	1,500
Copyright Compensations - - - - -	500	—	500	—	1,000
Salaries formerly on the Hereditary Revenues of Scotland - - - - -	—	5,500	—	—	5,500
Land Revenue Allowances - - - - -	1,000	—	—	—	1,000
Lord Lieutenant, Ireland - - - - -	—	—	20,000	—	20,000
Queen's Colleges, Ireland - - - - -	—	—	21,000	—	21,000
Miscellaneous - - - - -	—	—	500	—	500
TOTAL SALARIES AND ALLOWANCES - - - } £.	2,000	21,000	22,500	7,500	73,000
COURTS OF JUSTICE:					
Salaries - - - - -	270,500	104,000	110,500	24,500	515,500
MISCELLANEOUS SERVICES:					
Interest on Exchequer Bonds issued under the Current Agreements (Money Act, 1894) - - - - -	—	—	—	60,000	60,000
Annuity under the Treaty of Union - - -	—	2,000	—	—	2,000
Greenwich Hospital - - - - -	—	—	—	4,000	4,000
Duchy of Lancaster (Wine Compensation) - - -	—	—	—	1,000	1,000
Duchy of Cornwall, &c. (Tin Compensation) - - -	—	—	—	16,000	16,000
Public Office Site Annuity - - - - -	—	—	—	15,000	15,000
Commutation of Perpetual Charges - - -	—	1,000	—	—	1,000
Supreme Court of Judicature Salaries' Funds—In aid of Cash Balance. - - -	—	—	—	300,000	300,000
TOTAL MISCELLANEOUS SERVICES - - - } £.	—	3,000	—	405,000	408,000
TOTAL CIVIL LIST AND MISCELLANEOUS CHARGES - - - } £.	348,000	154,000	169,500	1,096,000	1,771,500

Details of Civil Government Charges, 1907-8—continued,
(c) On Consolidated Fund—continued.

(2) Payments to Local Taxation Accounts, &c.

	English	Scottish	Irish	General	TOTAL
	£.	£.	£.	£.	£.
Exchequer Contribution to Ireland under the Land Purchase (Ireland) Act, 1891 -	—	—	62,000	—	62,000
Agricultural Grant under the Local Taxation Account (Scotland) Act, 1893 - - -	—	98,000	—	—	98,000
Grants under the Local Government (Ireland) Act, 1898 :					
(1) Agricultural Grant - - -	—	—	728,000	—	728,000
(2) In lieu of Local Grants - - -	—	—	79,000	—	79,000
(3) Equivalent of Local Taxation Licence Duties collected in Ireland in 1906-7 - - - - -	—	—	214,500	—	214,500
	—	98,000	1,061,500	—	1,159,500
Payments under Section 17 of the Finance Act, 1907, in respect of the proceeds of the following duties:—					
CUSTOMS—Beer and Spirit Duties -	145,000	19,000	16,000	—	180,000
ISLAND REVENUE:					
Excise:					
Beer Duty - - - - -	329,000	44,500	37,500	—	411,000
Spirit Duty - - - - -	643,500	84,000	93,500	—	821,000
Licences - - - - -	3,799,000	283,000	—	—	4,082,000
Total Excise - - - - -	4,771,500	331,500	131,000	—	5,234,000
Stamp, &c., Duties:					
(1) In relief of Rates generally -	2,342,500	320,000	267,000	—	2,929,500
(2) In relief of Rates on Title Deeds—charges attached to Mortgages—	134,000	—	—	—	134,000
(3) Under Agricultural Rates Acts and consequential Acts -	1,290,500	100,500	—	—	1,391,000
Total Stamp, &c., Duties - - -	3,767,000	420,500	267,000	—	4,454,500
TOTAL ISLAND REVENUE - - -	8,538,500	1,514,000	398,000	—	10,450,500
TOTAL PAYMENTS UNDER THE FINANCE ACT, 1907 - - - } £.	8,538,500	1,533,500	401,000	—	10,473,000
TOTAL PAYMENTS TO LOCAL TAXATION ACCOUNTS, &c. - - - } £.	8,538,500	1,133,500	1,653,500	—	11,325,500

Details of Civil Government Charges, 1907-8—continued.

(b) VOTED.

	Englsh.	Scottish.	Irish.	General.	TOTAL.
CLASS I.	£.	£.	£.	£.	£.
oyal Palaces - - - - -	54,000	4,800	—	—	58,800
Osborne - - - - -	5,000	—	—	6,000	11,000
Regal Parks and Pleasure Gardens - -	133,500	17,000	—	—	150,500
Houses of Parliament Buildings - -	—	—	—	57,500	57,500
Miscellaneous Legal Buildings (Great Britain).	54,000	15,000	—	—	69,000
Art and Science Buildings (Great Britain)	59,500	9,000	—	—	68,500
Diplomatic and Consular Buildings - -	—	—	—	75,000	75,000
Revenue Buildings (Great Britain)	541,000	70,000	—	—	611,000
Public Buildings (Great Britain) - -	322,500	45,000	1,000	115,000	483,500
Survey of United Kingdom - - -	75,000	20,000	20,000	5,000	120,000
Harbours under Board of Trade - -	30,000	1,000	—	—	31,000
Peterhead Harbour - - - - -	—	30,000	—	—	30,000
Rain on Government Property - - -	545,000	25,000	55,000	14,000	639,000
Public Works and Buildings in Ireland -	—	—	148,000	15,000	163,000
Railways (Ireland) - - - - -	—	—	55,000	—	55,000
TOTAL OF CLASS I. - £.	1,900,800	247,000	223,000	192,500	2,563,300

Details of Civil Government Charges, 1907-8--continued.

	English.	Scottish.	Irish.	General.	TOTAL.
CLASS II.	£.	£.	£.	£.	£.
House of Lords Office - - - -	—	—	—	22,000	22,000
House of Commons Office - - - -	—	—	—	24,000	24,000
Treasury, &c. - - - - -	37,000	16,000	10,000	43,000	106,000
Home Office - - - - -	178,500	14,500	5,500	—	198,500
Foreign Office - - - - -	—	—	—	62,000	62,000
Colonial Office - - - - -	—	—	—	63,000	63,000
Privy Council Office - - - - -	10,000	—	—	—	10,000
Board of Trade, &c. - - - - -	—	—	—	271,000	271,000
Merchants Marine Services - - - -	—	—	—	96,000	96,000
Bankruptcy Department of the Board of Trade -	5,000	—	—	—	5,000
Board of Agriculture and Fisheries - -	252,000	12,000	—	—	264,000
Charity Commission - - - - -	30,000	—	—	—	30,000
Civil Service Commission - - - - -	—	—	—	41,000	41,000
Exchequer and Audit Department - -	—	—	—	63,500	63,500
Friendly Societies Registry - - - -	7,500	500	500	—	8,500
Local Government Board - - - - -	228,000	—	—	—	228,000
Luxury Commission - - - - -	16,000	—	—	—	16,000
Mint - - - - -	—	—	—	—	—
National Debt Office - - - - -	—	—	—	14,000	14,000
Public Record Office - - - - -	24,000	—	—	—	24,000
Public Works Loan Commission - - -	1,800	—	—	—	1,800
Registrar General's Office - - - - -	39,000	—	—	—	39,000
Stationery and Printing - - - - -	255,000	39,000	41,000	406,000	741,000
Woods, Forests, &c., Office of - - -	12,000	—	2,000	—	14,000
Works and Public Buildings, Office of -	72,500	7,000	—	4,000	83,500
Secret Service - - - - -	—	—	—	48,000	48,000
SCOTLAND.					
Secretary for Scotland's Office - - -	—	35,000	—	—	35,000
Fishery Board - - - - -	—	17,000	—	—	17,000
Luxury Commission - - - - -	—	6,000	—	—	6,000
Registrar General's Office - - - - -	—	4,000	—	—	4,000
Local Government Board - - - - -	—	16,000	—	—	16,000
IRELAND.					
Lord Lieutenant's Household - - -	—	—	4,500	—	4,500
Chief Secretary's Office, &c. - - -	—	—	27,000	—	27,000
Department of Agriculture - - - -	—	—	203,000	—	203,000
Charitable Donations and Bequests Office -	—	—	2,000	—	2,000
Local Government Board - - - - -	—	—	71,000	—	71,000
Public Record Office - - - - -	—	—	5,500	—	5,500
Public Works Office - - - - -	—	—	20,000	—	20,000
Registrar General's Office - - - - -	—	—	12,000	—	12,000
Valuation and Boundary Survey - - -	—	—	20,500	—	20,500
TOTAL OF CLASS II. - - - - -	1,188,500	162,500	446,500	1,171,500	2,916,000

Details of Civil Government Charges, 1907-8—continued.

	English.	Scottish.	Irish.	General.	TOTAL.
	£.	£.	£.	£.	£.
CLASS III.					
Law Charges	55,000	—	—	13,000	71,000
Miscellaneous Legal Expenses	35,000	—	500	12,500	48,000
Supreme Court of Judicature	427,000	—	—	—	517,000
Land Registry	35,000	—	—	—	35,000
Public Trustee	2,000	—	—	—	2,000
County Courts	—	—	—	—	—
Police (England and Wales)	30,500	—	—	—	30,500
Prison (England and the Colonies) . .	483,500	—	—	4,000	685,500
Reformatory and Industrial Schools (Great Britain).	196,000	62,000	—	—	258,000
Reformatory Criminal Lunatic Asylum . .	34,000	—	—	—	34,000
SCOTLAND.					
Law Charges and Courts of Law . . .	—	77,500	—	—	77,500
Register House, Edinburgh	—	41,500	—	—	41,500
Crofters Commission	—	4,500	—	—	4,500
Prisons	—	46,500	—	—	46,500
IRELAND.					
Law Charges and Criminal Prosecutions .	—	—	54,000	—	54,000
Supreme Court of Judicature and other Legal Departments.	—	—	96,500	—	96,500
Land Commission	—	—	226,000	—	226,000
County Court Officers, &c.	—	—	108,000	—	108,000
Dublin Metropolitan Police (including Police Courts).	—	—	97,000	—	97,000
Constabulary	—	—	1,320,500	—	1,320,500
Prisons	—	—	107,500	500	108,000
Reformatory and Industrial Schools . .	—	—	105,000	—	105,000
Dublin Criminal Lunatic Asylum . . .	—	—	7,000	—	7,000
TOTAL OF CLASS III. - £.	1,391,000	271,500	2,167,500	33,000	3,833,000

Details of Civil Government Charges, 1907-8—continued.

	English.	Scottish.	Irish.	General.	Total.
CLASS IV.	£.	£.	£.	£.	£.
Board of Education - - - - -	12,477,000	—	—	—	12,477,000
British Museum - - - - -	169,500	—	—	—	169,500
National Gallery - - - - -	16,000	—	—	—	16,000
National Portrait Gallery - - - -	6,000	—	—	—	6,000
Wallace Collection - - - - -	6,000	—	—	—	6,000
Scientific Investigation, &c. (United Kingdom).	9,000	2,000	9,000	17,000	34,000
Universities and Colleges (Great Britain), and Intermediate Education, Wales.	118,500	40,000	—	—	201,500
SCOTLAND.					
Public Education - - - - -	—	2,082,000	—	—	2,082,000
National Galleries - - - - -	—	5,500	—	—	5,500
IRELAND.					
Public Education - - - - -	—	—	1,351,000	—	1,351,000
Endowed Schools Commissioners - -	—	—	1,000	—	1,000
National Gallery - - - - -	—	—	2,500	—	2,500
Queen's Colleges - - - - -	—	—	4,500	—	4,500
TOTAL OF CLASS IV. - £.	13,325,000	2,082,500	1,353,500	17,000	17,259,500
CLASS V.					
Diplomatic and Consular Services - -	—	—	—	543,200	543,200
Colonial Services (including Uganda and East Africa Protectorates, &c.)	—	—	—	1,366,200	1,366,200
Telegraph Subsidies and Pacific Cable -	—	—	—	51,500	51,500
Cyprus (Grant in aid) - - - - -	—	—	—	50,000	50,000
Treasury Chest Fund - - - - -	—	—	—	500	500
TOTAL OF CLASS V. - £.	—	—	—	2,050,900	2,050,900

Details of Civil Government Charges, 1907-8—continued.

	English.	Scottish.	Irish.	General.	Total.
CLASS VI.	£.	£.	£.	£.	£.
Superannuation and Retired Allowances -	333,000	27,000	65,000	200,000	625,000
Miscellaneous Charitable and other Allowances -	1,000	—	—	—	1,000
Hospitals and Charities (Ireland) - -	—	—	17,000	—	17,000
Savings Banks' and Friendly Societies' Deficiency -	—	—	—	143,500	143,500
TOTAL OF CLASS VI. - £.	334,000	27,000	102,000	343,500	806,500
CLASS VII.					
Temporary Commissions - - - -	20,000	1,000	11,800	32,000	64,800
Miscellaneous Expenses - - - -	2,000	3,000	41,000	—	46,000
Repayments to the Local Loans Fund -	1,500	—	3,000	—	4,500
Repayments to Civil Contingencies Fund -	3,000	—	—	11,500	14,500
Expenses under Unemployed Workmen Act, 1905 -	118,500	19,000	4,000	—	141,500
Ireland Development Grant - - - -	—	—	163,000	—	163,000
TOTAL OF CLASS VII. - £.	155,000	23,000	217,800	43,500	439,300
Class I. - - - - -	1,900,000	247,000	333,000	292,500	2,682,500
" II. - - - - -	1,136,000	161,500	444,500	1,271,500	2,913,500
" III. - - - - -	1,304,000	271,500	2,141,500	22,000	3,689,000
" IV. - - - - -	18,825,000	2,023,500	1,595,000	67,000	27,320,500
" V. - - - - -	—	—	—	2,050,000	2,050,000
" VI. - - - - -	214,500	27,000	102,000	353,500	517,000
" VII. - - - - -	115,000	13,000	245,000	33,500	406,500
Grant to Earl Cromer - - - -	—	—	—	50,000	50,000
TOTAL CIVIL GOVERNMENT'S CHARGES VOTED - £.	15,637,000	2,812,000	4,580,000	4,080,000	30,109,000
CUSTOMS - - - - -	283,000	130,000	67,000	—	480,000
INLAND REVENUE - - - - -	1,731,000	308,000	175,000	—	2,214,000
TOTAL COLLECTION OF TAXES - - - - £.	2,014,000	438,000	242,000	—	2,704,000
POST OFFICE SERVICES - - - - £.	11,920,000	1,775,000	1,256,000	473,000	17,024,000
TOTAL REVENUE DEPARTMENTS - - - - £.	15,471,000	2,351,000	1,694,000	573,000	29,749,000

Part III.—CONTRIBUTION TO IMPERIAL SERVICES.

1907-8.

This Table shows the Balances of Revenue contributed by England, Scotland, and Ireland respectively, which are available for Imperial Expenditure after the Local Expenditure of those Divisions of the United Kingdom has been met, according to the figures shown in Parts I. and II. of this Return :—

Year 1907-8.	England.	Per Cent.	Scotland.	Per Cent.	Ireland.	Per Cent.	TOTAL.	Per Cent.
	£.		£.		£.		£.	
Total Revenue as contributed	127,194,500	82.15	16,162,500	10.27	8,631,000	6.29	152,028,000	100.00
Local Expenditure	44,043,000	75.73	6,300,500	19.86	7,810,000	12.43	58,154,000	100.00
Balance available for Imperial Expenditure	83,152,000	87.70	9,862,000	10.39	1,821,000	1.92	94,835,000	100.00

